

ADOPTED FISCAL YEAR 2002-03 BUDGET - FUND GROUP SUMMARIES

	BEGINNING BALANCE	REVENUES	TOTAL AVAILABLE	EXPENDI- TURES	DEBT SERVICE	CAPITAL PROJECTS	INTRFD TRANSFERS	TOTAL EXPENDI- TURES	OTHER	ENDING BALANCE
<u>GENERAL FUND</u>										
General Operating	\$ 0	72,739,224	72,739,224	68,574,823	1,018,419	0	1,039,972	70,633,214	(2,106,010)	0
<u>SPECIAL REVENUE</u>										
Gas Tax	\$ 471,932	1,617,540	2,089,472	0	0	1,072,000	1,021,290	2,093,290	0	(3,818)
Construction Tax	6,298,223	2,533,540	8,831,763	0	0	2,784,000	30,000	2,814,000	0	6,017,763
Developer Fees	840,964	5,070	846,034	25,000	0	0	0	25,000	0	821,034
Revitalization Authority	3,300,739	2,848,460	6,149,199	442,050	758,590	3,048,000	727,602	4,976,242	0	1,172,957
Shoreline Golf Links	2,209,918	4,206,570	6,416,488	3,441,471	0	320,000	414,572	4,176,043	0	2,240,445
Parking District #2	2,590,915	473,950	3,064,865	140,872	0	1,820,000	109,012	2,069,884	0	994,981
Supp Law Enforcement	43,302	146,509	189,811	189,811	0	0	0	189,811	0	0
CDBG	0	1,446,000	1,446,000	1,339,000	0	0	0	1,339,000	0	107,000
Local Law Enforcement	138,477	11,397	149,874	0	0	0	0	0	0	149,874
Cable Television	1,327,748	750,500	2,078,248	530,500	0	0	265,000	795,500	0	1,282,748
Shoreline Regional										
Park Community	33,910,171	21,440,998	55,351,169	5,516,479	5,136,468	4,374,000	1,954,176	16,981,123	0	38,370,046
<b>TOTAL</b>	\$ 51,132,389	35,480,534	86,612,923	11,625,183	5,895,058	13,418,000	4,521,652	35,459,893	0	51,153,030
<u>CAPITAL PROJECTS</u>										
Storm Drain	\$ 683,913	47,104	731,017	0	0	26,000	0	26,000	0	705,017
Park Land Dedication	3,107,057	376,419	3,483,476	0	0	103,741	0	103,741	(1,617,038)	1,762,697
<b>TOTAL</b>	\$ 3,790,970	423,523	4,214,493	0	0	129,741	0	129,741	(1,617,038)	2,467,714

ADOPTED FISCAL YEAR 2002-03 BUDGET - FUND GROUP SUMMARIES

(continued)

	BEGINNING BALANCE	REVENUES	TOTAL AVAILABLE	EXPENDI- TURES	DEBT SERVICE	CAPITAL PROJECTS	INTRFD TRANSFERS	TOTAL EXPENDI- TURES	OTHER	ENDING BALANCE
<u>ENTERPRISE</u>										
Water	\$ 8,022,805	15,395,062	23,417,867	12,413,513	0	3,424,000	133,421	15,970,934	(4,738,691)	2,708,242
Wastewater	13,671,529	10,274,949	23,946,478	11,099,602	0	1,530,000	297,867	12,927,469	(8,644,914)	2,374,095
Solid Waste Mgmt	8,564,920	8,513,957	17,078,877	8,599,728	0	0	232,078	8,831,806	(2,315,155)	5,931,916
<b>TOTAL</b>	<b>\$ 30,259,254</b>	<b>34,183,968</b>	<b>64,443,222</b>	<b>32,112,843</b>	<b>0</b>	<b>4,954,000</b>	<b>663,366</b>	<b>37,730,209</b>	<b>(15,698,760)</b>	<b>11,014,253</b>
<u>INTERNAL SERVICE</u>										
Equip Maint & Repl	\$ 10,928,752	3,757,798	14,686,550	3,753,131	0	0	91,353	3,844,484	(10,906,460)	(64,394)
Workers' Compensation	4,578,305	1,441,787	6,020,092	1,774,080	0	0	0	1,774,080	(2,807,528)	1,438,484
Unemployment	545,208	73,412	618,620	67,250	0	0	0	67,250	0	551,370
Liability	4,343,326	994,660	5,337,986	1,018,340	0	0	0	1,018,340	(743,324)	3,576,322
Retirees Health	11,504,925	682,036	12,186,961	715,193	0	0	0	715,193	(10,508,050)	963,718
Employee Benefits	302,735	77,445	380,180	112,090	0	0	0	112,090	0	268,090
<b>TOTAL</b>	<b>\$ 32,203,251</b>	<b>7,027,138</b>	<b>39,230,389</b>	<b>7,440,084</b>	<b>0</b>	<b>0</b>	<b>91,353</b>	<b>7,531,437</b>	<b>(24,965,362)</b>	<b>6,733,590</b>
<u>GENERAL FUND RESERVE FUNDS</u>										
Reserves	\$ 60,569,152	12,421,131	72,990,283	906,383	0	2,494,000	10,304,174	13,704,557	(3,323,657)	55,962,069
<b>TOTAL</b>	<b>\$ 60,569,152</b>	<b>12,421,131</b>	<b>72,990,283</b>	<b>906,383</b>	<b>0</b>	<b>2,494,000</b>	<b>10,304,174</b>	<b>13,704,557</b>	<b>(3,323,657)</b>	<b>55,962,069</b>
<b>GRAND TOTAL</b>	<b>\$ 177,955,016</b>	<b>162,275,518</b>	<b>340,230,534</b>	<b>120,659,316</b>	<b>6,913,477</b>	<b>20,995,741</b>	<b>16,620,517</b>	<b>165,189,051</b>	<b>(47,710,827)</b>	<b>127,330,656</b>

# GENERAL OPERATING FUND

## Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
<b>Revenues and Sources of Funds:</b>				
Property Taxes	\$ 12,825,286	13,338,330	14,261,679	13,752,380
Sales Tax	24,108,167	19,873,140	16,715,021	17,569,640
Other Local Taxes	9,487,297	9,958,000	7,805,660	8,427,710
Licenses, Permits & Fees	6,117,548	6,049,910	4,727,860	4,190,650
Fines & Forfeitures	458,048	405,000	537,639	517,000
Use of Money & Property	9,644,289	9,588,870	9,959,208	9,384,330
Intergovernmental	4,986,111	4,960,260	4,973,912	4,777,620
Charges for Services	3,688,498	2,592,330	2,292,981	1,995,160
Other Revenues	1,079,721	525,600	1,156,792	907,980
Interfund Revenues & Transfers	8,419,340	8,353,140	8,305,833	9,157,000
Loan Repayments	1,894,252	1,894,252	1,894,251	2,059,754
Total	<u>82,708,557</u>	<u>77,538,832</u>	<u>72,630,836</u>	<u>72,739,224</u>
<b>Expenditures and Uses of Funds:</b>				
Operations	57,400,542	67,168,149	62,720,184	67,856,361
Debt Service Payments	2,135,518	2,150,930	1,867,719	1,018,419
Self Insurance	921,368	981,785	977,687	718,462
Transfer to Equip Replace Res	1,600,000	1,633,250	1,633,250	1,039,972
Transfer to Other Funds	<u>0</u>	<u>0</u>	<u>82,292</u>	<u>0</u>
Total	<u>62,057,428</u>	<u>71,934,114</u>	<u>67,281,132</u>	<u>70,633,214</u>
Revenues and Sources Over (Under) Expenditures and Uses	20,651,129	5,604,718	5,349,704	2,106,010
Economic Stabilization Contingency	(1,467,177)	(5,604,718)	(5,349,704)	(2,106,010)
Beginning Balance, July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance, June 30*	<u>\$ 19,183,952</u>	<u>0</u>	<u>0</u>	<u>0</u>

The General Operating Fund accounts for the operations of the City which are not recorded in other funds.

\* Balance less any reserves for encumbrances and changes in assets and liabilities, is transferred to various reserves after the end of the fiscal year.

## GAS TAX FUND

### Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
<b>Revenues and Sources of Funds:</b>				
Investment Earnings	\$ 88,488	80,009	73,882	72,040
2105 Funds	461,867	445,740	451,694	446,000
2106 Funds	346,982	336,020	328,296	319,000
2107 Funds	605,256	599,090	593,883	575,000
2107.5 Funds	7,500	7,500	7,500	7,500
Traffic Congestion Relief (AB2928)	541,891	0	164,246	198,000
Capital Projects Refunds	4,982	0	288,988	0
Total	<u>2,056,966</u>	<u>1,468,359</u>	<u>1,908,489</u>	<u>1,617,540</u>
<b>Expenditures and Uses of Funds:</b>				
Capital Projects	1,035,000	1,084,000	1,276,000	1,072,000
Transfer to General Fund	752,074	785,920	785,920	1,021,290
Total	<u>1,787,074</u>	<u>1,869,920</u>	<u>2,061,920</u>	<u>2,093,290</u>
<b>Revenues and Sources Over (Under)</b>				
Expenditures and Uses	269,892	(401,561)	(153,431)	(475,750)
Beginning Balance, July 1	<u>355,471</u>	<u>625,363</u>	<u>625,363</u>	<u>471,932</u>
Ending Balance, June 30	<u>\$ 625,363</u>	<u>223,802</u>	<u>471,932</u>	<u>(3,818) *</u>

1. Section 2105 Funds: Expenditure of funds apportioned may be made for any street purpose. Funds apportioned to the City are on a per capita basis. In order to receive any allocation pursuant to this section the City shall annually expend from its General Fund for street and highway purposes an amount not less than the annual average of its expenditures from its General Fund during the 1987-88, 1988-89 and 1989-90 fiscal years as reported to the Controller pursuant to Section 2151.
2. Section 2106 and 2107 Funds: Expenditure of funds apportioned may be made for any street purpose. This includes construction, purchase of right-of-way, or maintenance. Funds are apportioned as follows: (a) 2106: \$4,800 fixed amount and a per capita distribution; (b) 2107: a per capita distribution, and interest earnings.
3. Section 2107.5 Funds-Engineering: Funds are required to be used exclusively for engineering and administrative costs in respect to streets and roads. The amount of \$7,500 apportioned to the City is based on population.

Expenditures of this fund are limited to specific purposes as prescribed by law; primarily road construction, maintenance and certain administrative costs. All expenditures are audited by the State Controller's Office.

\* This deficit balance will be replenished from anticipated capital project refunds.

CONSTRUCTION TAX - REAL PROPERTY CONVEYANCE TAX FUND

Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited <u>2001-02</u>	Adopted Budget <u>2002-03</u>
Revenues and Sources of Funds:				
Real Property Conveyance Tax	\$ 4,414,566	2,000,000	4,054,461	2,000,000
Construction Tax - Residential	0	1,000	0	0
Construction Tax - Other	76,523	50,000	38,225	35,000
Investment Earnings	536,254	469,709	535,300	498,540
Transfer from General Fund	2,084	0	0	0
Capital Projects Refunds	<u>116,278</u>	<u>0</u>	<u>414,578</u>	<u>0</u>
Total	<u>5,145,705</u>	<u>2,520,709</u>	<u>5,042,564</u>	<u>2,533,540</u>
Expenditures and Uses of Funds:				
Capital Projects	2,393,244	3,815,000	3,815,000	2,784,000
Transfer to General Fund	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Total	<u>2,423,244</u>	<u>3,845,000</u>	<u>3,845,000</u>	<u>2,814,000</u>
Revenues and Sources Over (Under) Expenditures and Uses	2,722,461	(1,324,291)	1,197,564	(280,460)
Beginning Balance, July 1	<u>2,378,198</u>	<u>5,100,659</u>	<u>5,100,659</u>	<u>6,298,223</u>
Ending Balance, June 30	\$ <u><u>5,100,659</u></u>	<u><u>3,776,368</u></u>	<u><u>6,298,223</u></u>	<u><u>6,017,763</u></u>

The Construction Tax and Real Property Conveyance Tax Fund revenues are derived from fees authorized by Mountain View Code, Section 29.63. The Real Property Conveyance Tax is assessed at \$1.65 for each \$500 of real property transferred in the City. These revenues are to be used for the implementation of the Capital Improvements Program.

# DEVELOPER FEES FUND

## Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
Revenues and Sources of Funds:				
Below Market Housing In Lieu Fees	\$ 0	0	344,544	0
Transit Oriented Development	0	0	1,972,782	0
Investment Earnings	<u>2,513</u>	<u>0</u>	<u>51,305</u>	<u>5,070</u>
Total	<u>2,513</u>	<u>0</u>	<u>2,368,631</u>	<u>5,070</u>
Expenditures and Uses of Funds:				
Expenditures	0	25,000	255,180	25,000
Capital Projects	<u>0</u>	<u>0</u>	<u>1,275,000</u>	<u>0</u>
Total	<u>0</u>	<u>25,000</u>	<u>1,530,180</u>	<u>25,000</u>
Revenues and Sources Over (Under) Expenditures and Uses	2,513	(25,000)	838,451	(19,930)
Beginning Balance, July 1	<u>0</u>	<u>2,513</u>	<u>2,513</u>	<u>840,964</u>
Ending Balance, June 30	\$ <u><u>2,513</u></u>	<u><u>(22,487)</u></u>	<u><u>840,964</u></u>	<u><u>821,034</u></u>

The Below Market Rate Housing Program requires that 10.0% of all new residential units be affordable to low and moderate income households. A developer may pay a fee in lieu of providing these units. These funds will then be used to provide affordable housing approved by City Council. The City has contracted with the Housing Authority of Santa Clara County to provide the administrative support for this program.

A developer may apply for a Transit Oriented Development (TOD) Overlay Zone and a TOD permit which would require that development to provide certain transit related improvements as a condition of the increased density. A developer may pay the City to provide these improvements.

**REVITALIZATION AUTHORITY FUND**  
**Statement of Revenues, Expenditures and Balances**

	Audited Actual 2000-01	Adopted Budget 2001-02	Unaudited Actual 2001-02	Adopted Budget 2002-03
<b>Revenues and Sources of Funds:</b>				
Property Taxes	\$ 1,938,651	1,804,170	2,453,260	2,665,720
Investment Earnings	117,803	115,180	171,312	182,740
Other Revenues	1,494	0	1,366	0
Transfer - Parking District	0	0	63,430	0
Transfer - General Fund	0	0	36,516	0
Transfer - Capital Proj Refund	0	0	55,876	0
<b>Total</b>	<b>2,057,948</b>	<b>1,919,350</b>	<b>2,781,760</b>	<b>2,848,460</b>
<b>Expenditures and Uses of Funds:</b>				
Operations	79,876	313,445	111,103	339,688
General Fund Administration	94,948	96,850	96,850	101,690
Certificates of Participation	707,777	759,055	722,806	758,590
Housing Set Aside	387,730	360,834	490,652	533,144
Capital Projects	0	0	0	3,048,000
Self Insurance	445	578	577	672
General Fund Loan Repayments	23,748	23,748	218,748	187,846
Transfer to General Fund	6,000	6,000	6,000	6,000
Transfer to Equip Replace Res	1,429	743	743	612
<b>Total</b>	<b>1,301,953</b>	<b>1,561,253</b>	<b>1,647,479</b>	<b>4,976,242</b>
<b>Revenues and Sources Over (Under) Expenditures and Uses</b>	<b>755,995</b>	<b>358,097</b>	<b>1,134,281</b>	<b>(2,127,782)</b>
<b>Beginning Balance, July 1</b>	<b>1,410,463</b>	<b>2,166,458</b>	<b>2,166,458</b>	<b>3,300,739</b>
<b>Ending Balance, June 30</b>	<b>\$ 2,166,458</b>	<b>2,524,555</b>	<b>3,300,739</b>	<b>1,172,957</b>
<b>Housing Set Aside Fund*</b>	<b>\$ 1,247,625</b>	<b>1,608,459</b>	<b>1,905,593</b>	<b>2,501,787</b>

Creation of a Revitalization Authority was authorized by Council Ordinance No. 38.69, adopted October 27, 1969. The initial project area is the Civic Center shopping area, as provided in Council Resolution 8507, adopted December 15, 1969. Financing of capital improvements may include tax increment financing as authorized by the California Redevelopment Law (Section 33670 of State Health and Safety Code).

	Total Assessed Value	Frozen Base	Tax Increment Value
Actual 1996-97	\$98,506,888	\$12,770,160	\$85,736,728
Actual 1997-98**	\$111,986,194	\$21,235,200	\$90,750,994
Actual 1998-99	\$125,444,984	\$21,235,200	\$104,209,784
Actual 1999-2000	\$139,030,493	\$21,235,200	\$117,795,293
Actual 2000-01	\$156,026,173	\$21,235,200	\$134,790,973
Unaudited 2001-02	\$197,824,921	\$21,235,200	\$176,589,721
Adopted 2002-03	\$225,004,417	\$21,235,200	\$203,769,217

The Revitalization Authority receives tax increment derived from the difference in the frozen base year value and the current fiscal year assessed value.

\* \$809,000 of future funds are designated to the Efficiency Studios project.

\*\* The County made a correction to the frozen base for Fiscal Year 1997-98.

# SHORELINE GOLF LINKS FUND

## Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
<b>Revenues and Sources of Funds:</b>				
Investment Earnings	\$ 152,410	186,990	163,443	143,570
Green Fees	1,880,953	2,483,700	2,407,235	2,697,000
Golf Car/Other Rentals	338,702	350,000	352,195	350,000
Range Revenue	444,522	450,000	485,950	480,000
Retail Sales	384,565	340,000	457,008	426,000
Golf Lessons/Club Repair	96,885	100,000	160,877	100,000
Concessions	11,011	10,000	12,817	10,000
Other Revenues	53,786	0	71,597	0
Capital Projects Refunds	7,575	0	93,546	0
Total	<u>3,370,409</u>	<u>3,920,690</u>	<u>4,204,668</u>	<u>4,206,570</u>
<b>Expenditures and Uses of Funds:</b>				
Operations	2,599,364	2,813,175	2,851,285	2,991,142
Capital Projects	1,015,000	370,000	355,000	320,000
General Fund Administration	200,000	300,000	300,000	400,000
Self Insurance	24,236	34,022	33,830	50,329
Transfer to General Fund	0	0	0	250,000
Transfer to Equip Replace Res	76,336	145,902	145,902	164,572
Total	<u>3,914,936</u>	<u>3,663,099</u>	<u>3,686,017</u>	<u>4,176,043</u>
<b>Revenues and Sources Over (Under)</b>				
Expenditures and Uses	(544,527)	257,591	518,651	30,527
Beginning Balance, July 1	<u>2,235,794</u>	<u>1,691,267</u>	<u>1,691,267</u>	<u>2,209,918</u>
Ending Balance, June 30	<u>\$ 1,691,267</u>	<u>1,948,858</u>	<u>2,209,918</u>	<u>2,240,445</u>

The Shoreline Golf Links Fund was created to record expenditures related to the City's operation of the Golf Course. The City commenced direct management of the course on December 1, 1995.



## PARKING DISTRICT #2 FUND

### Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
<b>Revenues and Sources of Funds:</b>				
Property Taxes	\$ 52,871	57,489	51,465	48,070
Permit Revenues	59,363	60,000	69,371	71,280
Investment Earnings	201,727	168,285	214,174	192,330
Rents and Leases	67,695	45,000	92,967	0
Homeowner's Tax Exemption	2,203	3,918	2,204	1,770
Maintenance Assessment	161,172	160,000	158,578	160,000
Other Revenues	757,473	2,000	1,469	500
Parking In Lieu Fees	221,000	0	195,000	0
Capital Projects Refunds	63,740	0	177,694	0
Total	<u>1,587,244</u>	<u>496,692</u>	<u>962,922</u>	<u>473,950</u>
<b>Expenditures and Uses of Funds:</b>				
Operations	98,225	137,940	96,136	137,150
Capital Projects	750,000	332,000	332,000	1,820,000
General Fund Administration	3,000	3,000	3,000	3,000
Self Insurance	0	607	604	722
Transfer to General Fund	108,400	108,400	108,400	108,400
Transfer to Revitalization	0	0	63,430	0
Transfer to Shoreline Park Community	0	0	79,516	0
Transfer to Equip Replace Res	409	743	743	612
Total	<u>960,034</u>	<u>582,690</u>	<u>683,829</u>	<u>2,069,884</u>
Revenues and Sources Over (Under)				
Expenditures and Uses	627,210	(85,998)	279,093	(1,595,934)
Beginning Balance, July 1	1,684,612	2,311,822	2,311,822	2,590,915
Reserve for Future Parking	<u>(1,084,239)</u>	<u>(863,620)</u>	<u>(1,116,336)</u>	<u>0</u>
Ending Balance, June 30	<u>\$ 1,227,583</u>	<u>1,362,204</u>	<u>1,474,579</u>	<u>994,981</u>

The Parking District is a maintenance assessment district in the downtown Castro Street area created to provide for and maintain parking lots. In addition to property tax revenues, an annual assessment is levied on properties in the district. The Mountain View City Code requires that as a condition of approval for any development within the Downtown Parking District, the developer or owner shall provide the required off-street parking, pay the parking in lieu fee established by Council or a combination of the two. These funds are collected and reserved to fund the construction of new parking spaces.

SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND

Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
Revenues and Sources of Funds:				
COPs Grant	\$ 164,895	150,000	144,398	146,509
Other Revenues	<u>10,417</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>175,312</u>	<u>150,000</u>	<u>144,398</u>	<u>146,509</u>
Expenditures and Uses of Funds:				
Expenditures	<u>193,644</u>	<u>211,066</u>	<u>217,114</u>	<u>189,811</u>
Total	<u>193,644</u>	<u>211,066</u>	<u>217,114</u>	<u>189,811</u>
Revenues and Sources Over (Under) Expenditures and Uses	(18,332)	(61,066)	(72,716)	(43,302)
Beginning Balance, July 1	<u>134,350</u>	<u>116,018</u>	<u>116,018</u>	<u>43,302</u>
Ending Balance, June 30	\$ <u><u>116,018</u></u>	<u><u>54,952</u></u>	<u><u>43,302</u></u>	<u><u>0</u></u>

The Supplemental Law Enforcement Services Fund receives revenues from a state grant to counties and cities to fund additional front-line law enforcement services. Each city is required to report periodically to an oversight committee in their county.

\* This program has been proposed for reduction by the Governor for Fiscal Year 2002-03. However, this has not been reflected as the amount of the reduction that will be adopted in the State budget is not known at this time.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
Revenues and Sources of Funds:				
Investment Earnings	\$ 6,907	7,000	139,693	7,000
Federal Grant	203,109	891,000	2,377,773	865,000
Home Program	251,866	477,000	868,080	474,000
Loan Repayments	135,851	3,000	65,407	100,000
Capital Project Refund	53,892	0	0	0
Other Revenues	<u>0</u>	<u>0</u>	<u>8,666</u>	<u>0</u>
Total	<u>651,625</u>	<u>1,378,000</u>	<u>3,459,619</u>	<u>1,446,000</u>
Expenditures and Uses of Funds:				
Expenditures	373,681	1,416,000	3,439,619	1,339,000
Loan	<u>224,050</u>	<u>0</u>	<u>20,000</u>	<u>0</u>
Total	<u>597,731</u>	<u>1,416,000</u>	<u>3,459,619</u>	<u>1,339,000</u>
Revenues and Sources Over (Under)				
Expenditures and Uses	53,894	(38,000)	0	107,000
Reprogrammed Revenue	0	30,000	0	0
Beginning Balance, July 1	<u>(53,894)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance, June 30	<u>\$ 0</u>	<u>(8,000)</u>	<u>0</u>	<u>107,000</u>

The Community Development Block Grant Fund derives its revenues from grants received from the Department of Housing and Urban Development. The intent of the program is to enhance the physical development of the community. Public services are also eligible to a limited extent.

LOCAL LAW ENFORCEMENT BLOCK GRANT FUND

Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
Revenues and Sources of Funds:				
Investment Earnings	\$ 4,888	0	9,154	0
Federal Grant	241,973	0	102,574	0
Transfer - General Fund Reserve	<u>10,000</u>	<u>          </u>	<u>6,609</u>	<u>11,397</u>
Total	<u>256,861</u>	<u>0</u>	<u>118,337</u>	<u>11,397</u>
Expenditures and Uses of Funds:				
Expenditures	<u>126,635</u>	<u>0</u>	<u>125,920</u>	<u>0</u>
Total	<u>126,635</u>	<u>0</u>	<u>125,920</u>	<u>0</u>
Revenues and Sources Over (Under) Expenditures and Uses	130,226	0	(7,583)	11,397
Beginning Balance, July 1	<u>15,834</u>	<u>146,060</u>	<u>146,060</u>	<u>138,477</u>
Ending Balance, June 30	<u>\$ 146,060</u>	<u>146,060</u>	<u>138,477</u>	<u>149,874</u>

A Federal grant from the Local Law Enforcement Block Grant Program/Crime Control Act of 1996 allocates funding to local law enforcement agencies for community policing. The grant program requires matching funds of a minimum of 10% of the total program costs. An adopted grant amount is not included as the U.S. Department of Justice (DOJ) does not approve the final amount until after the City's budget is adopted. Upon receipt of final notification from DOJ, staff will return to Council with the grant information for a mid-year budget amendment.

# CABLE TELEVISION FUND

## Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
<u>City Operations:</u>				
Revenues and Sources of Funds:				
Franchise Fees (3.0%)	\$ 298,243	288,060	383,865	384,000
TCI Lease Payment (PEG Support)	<u>73,000</u>	<u>73,000</u>	<u>73,000</u>	<u>73,000</u>
Total	<u>371,243</u>	<u>361,060</u>	<u>456,865</u>	<u>457,000</u>
Expenditures and Uses of Funds:				
Expenditures	308,741	274,005	313,463	237,000
Transfer to General Fund	<u>149,121</u>	<u>144,030</u>	<u>191,932</u>	<u>265,000</u>
Total	<u>457,862</u>	<u>418,035</u>	<u>505,395</u>	<u>502,000</u>
Revenues and Sources Over (Under)				
Expenditures and Uses	(86,619)	(56,975)	(48,530)	(45,000)
City Operations-Beginning Balance, July 1	<u>712,897</u>	<u>626,278</u>	<u>626,278</u>	<u>577,748</u>
City Operations-Ending Balance, June 30	<u>626,278</u>	<u>569,303</u>	<u>577,748</u>	<u>532,748</u>
<u>Public Access:</u>				
Revenues and Sources of Funds:				
Franchise Fee (2.0%)	198,829	192,040	255,908	256,000
Interest Earnings	<u>43,034</u>	<u>41,250</u>	<u>41,484</u>	<u>37,500</u>
Total	<u>241,863</u>	<u>233,290</u>	<u>297,392</u>	<u>293,500</u>
Expenditures and Uses of Funds:	<u>244,207</u>	<u>233,290</u>	<u>299,066</u>	<u>293,500</u>
Revenues and Sources Over (Under)				
Expenditures and Uses	(2,344)	0	(1,674)	0
Public Access-Beginning Balance, July 1	<u>754,018</u>	<u>751,674</u>	<u>751,674</u>	<u>750,000</u>
Public Access-Ending Balance, June 30*	<u>751,674</u>	<u>751,674</u>	<u>750,000</u>	<u>750,000</u>
City Operations/Public Access Balance	\$ <u><u>1,377,952</u></u>	<u><u>1,320,977</u></u>	<u><u>1,327,748</u></u>	<u><u>1,282,748</u></u>

Ordinance No. 4.96, adopted on July 30, 1996 amended Chapter 37 of the Mountain View City Code relating to Cable Television franchise regulations in its entirety. It is anticipated that all expenditures incurred by the City will be recovered by franchise fee revenue.

Fees are separated and used for two purposes: 3.0% is used for City operations and the remaining 2.0% is used for public access programming. City Council has currently committed the "2.0%" public access revenue to Mountain View Community Television plus one-half of the "3.0%" of City operation revenue. The remaining one half of the "3.0%" is General Fund revenue.

\* A balance of \$750,000 is maintained for public access with interest earnings paid monthly to Mountain View Community Television.

# SHORELINE REGIONAL PARK COMMUNITY FUND

## Statement of Revenues, Expenditures and Balances

	Audited Actual 2000-01	Adopted Budget 2001-02	Unaudited Actual 2001-02	Adopted Budget 2002-03
<b>Revenues and Sources of Funds:</b>				
Property Taxes	\$ 20,694,382	21,292,570	23,175,509	19,670,778
Investment Earnings	1,709,115	1,348,440	1,941,321	1,640,220
Rents and Leases	123,195	98,000	116,171	115,000
Other Revenues	69,897	15,000	56,009	15,000
Capital Projects Refunds	94,612	0	4,102,836	0
Transfer from Parking District	0	0	79,516	0
Transfer from General Fund	0	0	45,776	0
<b>Total</b>	<b>22,691,201</b>	<b>22,754,010</b>	<b>29,517,138</b>	<b>21,440,998</b>
<b>Expenditures and Uses of Funds:</b>				
Operations	2,109,053	2,337,296	1,989,433	2,489,249
Capital Projects	3,448,600	2,934,000	3,249,000	4,374,000
General Fund Administration	2,697,004	2,750,950	2,750,950	2,997,270
Principal - 1992 TA Refunding Bonds	1,005,000	1,060,000	1,060,000	0
Interest - 1992 TA Refunding Bonds	1,184,474	1,122,815	557,111	0
Principal - 1993 Tax Alloc Bonds	690,000	725,000	725,000	760,000
Interest - 1993 Tax Alloc Bonds	1,200,832	1,178,265	1,166,210	1,141,504
Principal - 1996 Tax Alloc Bonds	515,000	540,000	540,000	565,000
Interest - 1996 Tax Alloc Bonds	1,085,121	1,068,688	1,060,014	1,042,849
Principal - 2001 Tax Alloc Bonds	0	0	0	870,000
Interest - 2001 Tax Alloc Bonds	0	0	411,797	757,115
General Fund Loan Repayment	1,894,252	1,894,252	1,894,251	1,894,252
Bond Call	0	4,500,000	4,141,850	0
Self Insurance	8,119	21,049	20,969	29,960
Transfer to General Fund	9,000	0	8,092	0
Transfer to Equip Replace Res	24,493	23,331	23,331	59,924
<b>Total</b>	<b>15,870,948</b>	<b>20,155,646</b>	<b>19,598,008</b>	<b>16,981,123</b>
Revenues and Sources Over (Under)				
Expenditures and Uses	6,820,253	2,598,364	9,919,130	4,459,875
Beginning Balance, July 1	17,170,788	23,991,041	23,991,041	33,910,171
Ending Balance, June 30	\$ 23,991,041	26,589,405	33,910,171	38,370,046

Resolution 8184, February 10, 1969, endorsed a State Law to create the North Bayshore District. Subsequently, State Assembly Bill 1027 (1969), Chapter 1109 created the Community. Assessed values are as follows:

		<u>Total Assessed Value</u>	<u>Frozen Base</u>	<u>Tax Increment Value</u>
Actual	1996-97	\$1,125,846,291	\$35,460,276	\$1,090,386,015
Actual	1997-98*	\$1,324,607,149	\$37,141,721	\$1,287,465,428
Actual	1998-99	\$1,435,642,561	\$37,141,721	\$1,398,500,840
Actual	1999-2000	\$1,554,285,946	\$37,141,721	\$1,517,144,225
Actual	2000-01	\$1,921,454,024	\$37,141,721	\$1,884,312,303
Unaudited	2001-02	\$2,227,536,582	\$37,141,721	\$2,190,394,861
Adopted	2002-03	\$1,917,870,032	\$37,141,721	\$1,880,728,311

The Community receives tax increment derived from the difference in the frozen base year value and the current year assessed value.

\* In FY 1997-98 the County made a correction to the frozen base.

# STORM DRAIN CONSTRUCTION FUND

## Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
Revenues and Sources of Funds:				
Investment Earnings	\$ 41,637	39,970	40,669	37,104
Existing Facilities & Front Footage	16,025	5,000	15,174	10,000
Capital Projects Refunds	<u>8,917</u>	<u>0</u>	<u>36,691</u>	<u>0</u>
Total	<u>66,579</u>	<u>44,970</u>	<u>92,534</u>	<u>47,104</u>
Expenditures and Uses of Funds:				
Capital Projects	<u>82,000</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>
Total	<u>82,000</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>
Revenues and Sources Over (Under) Expenditures and Uses	(15,421)	18,970	66,534	21,104
Beginning Balance, July 1	<u>632,800</u>	<u>617,379</u>	<u>617,379</u>	<u>683,913</u>
Ending Balance, June 30	<u>\$ 617,379</u>	<u>636,349</u>	<u>683,913</u>	<u>705,017</u>

The Storm Drain Construction Fund revenues are derived from off-site drainage fees authorized by Mountain View Code Section 28.51. These revenues are to be used for storm drainage projects in the Capital Improvements Program.

PARK LAND DEDICATION FUND

Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
Revenues and Sources of Funds:				
Investment Earnings	\$ 383,485	341,987	425,909	376,419
Construction Fees	1,292,840	0	1,020,256	0
Capital Project Refunds	<u>0</u>	<u>0</u>	<u>5,911</u>	<u>0</u>
Total	<u>1,676,325</u>	<u>341,987</u>	<u>1,452,076</u>	<u>376,419</u>
Expenditures and Uses of Funds:				
Capital Projects	<u>3,433,380</u>	<u>163,000</u>	<u>667,756</u>	<u>103,741</u>
Total	<u>3,433,380</u>	<u>163,000</u>	<u>667,756</u>	<u>103,741</u>
Revenues and Sources Over (Under) Expenditures and Uses	(1,757,055)	178,987	784,320	272,678
Beginning Balance, July 1	4,079,792	2,322,737	2,322,737	3,107,057
Designated for future CIP's	<u>(405,756)</u>	<u>(242,756)</u>	<u>(1,617,038)</u>	<u>(1,617,038)</u>
Ending Balance, June 30	\$ <u><u>1,916,981</u></u>	<u><u>2,258,968</u></u>	<u><u>1,490,019</u></u>	<u><u>1,762,697</u></u>

The Park Land Dedication Fund (previously named the Recreation Construction Fund) revenues are derived from fees authorized by Chapter 41 of the Mountain View City Code. These revenues are to be used for park and recreation projects. Effective FY 1997-98 each fee is approved and designated by Council after it is received. As this type of fee is dependent upon subdivision and single lot development, future fee revenue is no longer forecasted and budgeted in advance.



## WATER FUND

### Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
<b>Revenues and Sources of Funds:</b>				
Investment Earnings	\$ 1,303,988	1,351,904	1,317,811	1,248,142
Water Sales	13,648,017	14,337,505	13,252,372	13,487,900
Connection Fees	10,280	5,000	12,475	10,000
Water Main Extensions	2,902	10,000	16,560	15,000
Other Revenues	395,691	230,000	402,170	230,000
Transfer - Wastewater	213,386	197,110	197,110	203,800
Transfer - Solid Waste Management	140,416	123,260	123,260	126,200
Transfers - Other	71,146	72,569	72,569	74,020
Capital Projects Refunds	0	0	379,324	0
Total	<u>15,785,826</u>	<u>16,327,348</u>	<u>15,773,651</u>	<u>15,395,062</u>
<b>Expenditures and Uses of Funds:</b>				
Operations	4,296,434	4,797,293	4,667,864	4,870,735
Water Purchased	5,525,727	5,919,987	5,473,328	5,650,910
Capital Projects	8,727,000	4,112,000	4,112,000	3,424,000
General Fund Administration	925,748	944,270	944,270	1,182,150
Depreciation	617,083	618,239	618,011	618,239
Self Insurance	238,629	70,653	70,332	91,479
Transfer to General Fund	46,279	141,740	141,740	0
Transfer to Equip Replace Res	108,993	135,538	135,538	133,421
Total	<u>20,485,893</u>	<u>16,739,720</u>	<u>16,163,083</u>	<u>15,970,934</u>
Revenues and Sources Over (Under)				
Expenditures and Uses	(4,700,067)	(412,372)	(389,432)	(575,872)
Net Change In Non Current Assets	627,083	618,239	1,051,371	618,239
Beginning Balance, July 1	11,433,850	7,360,866	7,360,866	8,022,805
Reserve	<u>(4,903,263)</u>	<u>(5,356,930)</u>	<u>(5,356,930)</u>	<u>(5,356,930)</u>
Ending Balance, June 30	\$ <u>2,457,603</u>	<u>2,209,803</u>	<u>2,665,875</u>	<u>2,708,242</u>

The Water Fund accounts for the operation and maintenance of all facilities required to supply, distribute and meter the water used by consumers in the City's service area.

## WASTEWATER FUND

### Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
<b>Revenues and Sources of Funds:</b>				
Hazardous Materials Permits	\$ 236,266	250,000	248,792	250,000
Investment Earnings	1,003,402	1,026,832	944,363	909,518
Wastewater Charges	8,113,324	8,425,186	8,019,360	8,696,331
Connection Fees	59,335	27,000	26,562	27,000
Blended Water Charges	382,770	350,000	371,746	350,000
Wastewater Main Extensions	47,367	30,000	35,572	30,000
Other Revenues	104,741	12,100	123,083	12,100
Capital Projects Refunds	2,365	0	164,989	0
Total	<u>9,949,570</u>	<u>10,121,118</u>	<u>9,934,467</u>	<u>10,274,949</u>
<b>Expenditures and Uses of Funds:</b>				
Operations	2,753,357	3,395,730	2,657,609	3,454,446
Water Quality Control Plant	5,254,597	5,469,873	5,595,105	6,032,990
Capital Projects	1,569,000	2,169,000	2,169,000	1,530,000
General Fund Administration	911,012	929,230	929,230	1,085,620
Depreciation	475,206	467,257	478,241	475,206
Self Insurance	16,400	36,882	36,720	51,340
Transfer to General Fund	46,279	48,540	48,540	0
Transfer to Water Fund	213,386	197,110	197,110	203,800
Transfer to Equip Replace Res	100,013	95,602	95,602	94,067
Total	<u>11,339,250</u>	<u>12,809,224</u>	<u>12,207,157</u>	<u>12,927,469</u>
Revenues and Sources Over (Under)				
Expenditures and Uses	(1,389,680)	(2,688,106)	(2,272,690)	(2,652,520)
Net Change In Non Current Assets	485,206	467,257	634,629	475,206
Beginning Balance, July 1	16,214,064	15,502,021	15,309,590	13,671,529
Reserve	<u>(10,419,120)</u>	<u>(9,450,120)</u>	<u>(9,450,120)</u>	<u>(9,120,120)</u>
Ending Balance, June 30	<u>\$ 4,890,470</u>	<u>3,831,052</u>	<u>4,221,409</u>	<u>2,374,095</u>

This fund accounts for the operation and maintenance of all facilities (including Mountain View's share of operation costs of the Palo Alto Regional Water Quality Control Plant) required to transport and process wastewater. Chapter 35 of the City of Mountain View Code authorizes the collection of a wastewater service charge, a connection charge and an existing facility and front footage charge.

# SOLID WASTE MANAGEMENT FUND

## Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
<b>Revenues and Sources of Funds:</b>				
Investment Earnings	\$ 357,648	369,437	419,794	381,921
Intergovernmental	149,241	158,000	117,003	128,000
Waste Disposal Charges	9,804,043	9,043,299	8,270,981	7,996,036
Sale of Recycled Material	472,186	22,000	37,454	0
Other Revenues	117,791	0	79,369	0
Capital Projects Refunds	<u>0</u>	<u>0</u>	<u>297</u>	<u>8,000</u>
City Revenues	10,900,909	9,592,736	8,924,898	8,513,957
Foothill Revenues	<u>8,811,006</u>	<u>9,013,466</u>	<u>8,502,666</u>	<u>9,080,847</u>
Total	<u>19,711,915</u>	<u>18,606,202</u>	<u>17,427,564</u>	<u>17,594,804</u>
<b>Expenditures and Uses of Funds:</b>				
Operations	2,472,977	2,503,418	2,021,201	2,595,527
Collection and Disposal	5,820,288	5,911,678	5,451,202	5,283,193
Capital Projects	25,000	128,000	128,000	0
General Fund Administration	536,242	546,970	546,970	633,580
Depreciation	18,183	44,224	16,105	44,224
Self Insurance	14,444	32,448	32,448	43,204
Transfer to General Fund	16,512	17,240	17,240	0
Transfer to Water Fund	140,416	123,260	123,260	126,200
Transfer to Equip Replace Res	<u>43,679</u>	<u>106,592</u>	<u>106,592</u>	<u>105,878</u>
City Expenditures	9,087,741	9,413,830	8,443,018	8,831,806
Payments to Foothill	<u>8,811,006</u>	<u>9,013,466</u>	<u>8,502,666</u>	<u>9,080,847</u>
Total	<u>17,898,747</u>	<u>18,427,296</u>	<u>16,945,684</u>	<u>17,912,653</u>
<b>Revenues and Sources Over (Under)</b>				
Expenditures and Uses	1,813,168	178,906	481,880	(317,849)
Net Change In Non Current Assets	18,183	44,224	16,105	44,224
Beginning Balance, July 1	6,235,584	8,066,935	8,066,935	8,564,920
Reserves	<u>(2,374,989)</u>	<u>(2,374,989)</u>	<u>(2,359,379)</u>	<u>(2,359,379)</u>
Ending Balance, June 30	<u>\$ 5,691,946</u>	<u>5,915,076</u>	<u>6,205,541</u>	<u>5,931,916</u>

The Solid Waste Management Fund is responsible for the collection, transportation, recycling and disposal services of the City. It also funds two of the City's landfill post closure maintenance activities. Revenue and payments for Foothill Disposal Company (Foothill) are included for informational purposes only, a budget is not adopted for Foothill.

# EQUIPMENT MAINTENANCE AND REPLACEMENT INTERNAL SERVICE FUND

## Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
<b>Revenues and Sources of Funds:</b>				
Investment Earnings	\$ 504,508	450,596	553,322	479,307
Interfund Service Charges	1,427,056	1,599,600	1,439,041	1,662,100
Other Revenues	107,169	0	92,197	0
Intergovernmental	2,000	0	0	0
Transfer - General Fund	1,600,000	1,633,250	1,633,250	1,039,972
Transfer - General Fund Reserve	68,992	0	0	0
Transfer - Other	<u>372,089</u>	<u>526,497</u>	<u>526,497</u>	<u>576,419</u>
Total	<u>4,081,814</u>	<u>4,209,943</u>	<u>4,244,307</u>	<u>3,757,798</u>
<b>Expenditures and Uses of Funds:</b>				
Operations	1,368,154	1,580,026	1,327,573	1,581,533
Equipment Purchases	1,025,533	1,570,900	1,240,840	2,171,598
Capital Projects	30,000	0	0	0
Transfer to Water Fund	71,146	72,569	72,569	74,020
Transfer to Equip Replace Res	<u>16,737</u>	<u>18,046</u>	<u>18,046</u>	<u>17,333</u>
Total	<u>2,511,570</u>	<u>3,241,541</u>	<u>2,659,028</u>	<u>3,844,484</u>
Revenues and Sources Over (Under)				
Expenditures and Uses	1,570,244	968,402	1,585,279	(86,686)
Net Change In Non Current Assets	17,018	0	(46,501)	0
Beginning Balance, July 1	7,802,712	9,389,974	9,389,974	10,928,752
Equipment Replacement Reserve	<u>(9,448,022)</u>	<u>(10,499,925)</u>	<u>(10,972,873)</u>	<u>(10,906,460)</u>
Ending Balance, June 30	<u>\$ (58,048)</u>	<u>(141,549)</u>	<u>(44,121)</u>	<u>(64,394)</u>

Equipment maintenance activities were separated from the General Fund and established as an Internal Service Fund in Fiscal Year 1984-85. The purpose of this fund is to account for centralized fleet maintenance costs and to bill all funds utilizing maintenance services a proportionate charge. In addition, this fund accounts for certain equipment replacement requirements of the City.

WORKERS' COMPENSATION SELF-INSURANCE FUND

Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
Revenues and Sources of Funds:				
Investment Earnings	\$ 216,028	193,305	233,946	216,830
Interfund Service Charges	953,473	1,330,066	1,330,066	1,224,957
Transfer - Liability Insurance	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>2,169,501</u>	<u>1,523,371</u>	<u>1,564,012</u>	<u>1,441,787</u>
Expenditures and Uses of Funds:				
Expenditures	<u>1,311,694</u>	<u>1,677,957</u>	<u>1,444,996</u>	<u>1,774,080</u>
Total	<u>1,311,694</u>	<u>1,677,957</u>	<u>1,444,996</u>	<u>1,774,080</u>
Revenues and Sources Over (Under) Expenditures and Uses	857,807	(154,586)	119,016	(332,293)
Beginning Balance, July 1	3,601,482	4,459,289	4,459,289	4,578,305
Reserve - Future Claims Payable	<u>(2,807,528)</u>	<u>(2,807,528)</u>	<u>(2,807,528)</u>	<u>(2,807,528)</u>
Ending Balance, June 30	\$ <u>1,651,761</u>	<u>1,497,175</u>	<u>1,770,777</u>	<u>1,438,484</u>

The City implemented a self-insurance program for Workers Compensation benefits on September 7, 1975 as authorized by Council Resolution No. 10581. This program provides for State mandated insurance benefits (salary and medical costs) for employees who are injured on the job.

Financially, this fund is composed of resources for current operating expenditures, future costs of previously incurred injury claims and reserves for catastrophic losses. This fund also provides for the administration of safety and loss prevention programs throughout the City to reduce the probability of incurring future catastrophic claims against the City.

UNEMPLOYMENT SELF-INSURANCE FUND

Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
Revenues and Sources of Funds:				
Investment Earnings	\$ 26,385	24,522	28,128	25,302
Interfund Service Charges	<u>48,613</u>	<u>46,737</u>	<u>46,737</u>	<u>48,110</u>
Total	<u>74,998</u>	<u>71,259</u>	<u>74,865</u>	<u>73,412</u>
Expenditures and Uses of Funds:				
Expenditures	<u>17,317</u>	<u>67,250</u>	<u>21,385</u>	<u>67,250</u>
Total	<u>17,317</u>	<u>67,250</u>	<u>21,385</u>	<u>67,250</u>
Revenues and Sources Over (Under) Expenditures and Uses	57,681	4,009	53,480	6,162
Beginning Balance, July 1	<u>434,047</u>	<u>491,728</u>	<u>491,728</u>	<u>545,208</u>
Ending Balance, June 30	\$ <u><u>491,728</u></u>	<u><u>495,737</u></u>	<u><u>545,208</u></u>	<u><u>551,370</u></u>

The City implemented a self-insurance program for unemployment benefits on March 13, 1978 as authorized by Council Resolution No. 11975. This program provides for State and Federal mandated unemployment insurance benefits for employees.

## LIABILITY INSURANCE FUND

### Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
<b>Revenues and Sources of Funds:</b>				
Investment Earnings	\$ 246,694	265,191	215,416	196,742
Other Revenues	38,014	0	40,045	0
Interfund Service Charges	<u>766,000</u>	<u>583,340</u>	<u>583,340</u>	<u>797,918</u>
Total	<u>1,050,708</u>	<u>848,531</u>	<u>838,801</u>	<u>994,660</u>
<b>Expenditures and Uses of Funds:</b>				
Expenditures	1,404,830	910,917	738,178	1,018,340
Transfer to Workers Compensation	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>2,404,830</u>	<u>910,917</u>	<u>738,178</u>	<u>1,018,340</u>
Revenues and Sources Over (Under) Expenditures and Uses	(1,354,122)	(62,386)	100,623	(23,680)
Beginning Balance, July 1	5,596,825	4,781,868	4,242,703	4,343,326
Reserve - Future Claims	<u>(743,324)</u>	<u>(743,324)</u>	<u>(743,324)</u>	<u>(743,324)</u>
Ending Balance, June 30	<u>\$ 3,499,379</u>	<u>3,976,158</u>	<u>3,600,002</u>	<u>3,576,322</u>

On August 11, 1980, Council approved a self-insurance program for liability insurance effective September 1, 1980. Existing provisions include:

1. \$500,000 self-insurance retention (SIR).
2. \$19.5 million coverage above the SIR through ACCEL joint powers authority, for a total of \$20.0 million.
3. Claims approval authority to \$30,000.
4. Collision coverage only for certain high-value vehicles.

Liability claims adjusting and monthly claims analysis reports are provided by a third party professional claims adjusting firm. The City acts as its own agent and controls risk to limit liability loss exposure. Other insurance such as fire, fidelity bonds and other coverages are not self-insured and are paid directly from the General Operating Fund. There is a \$500,000 self-insurance retention for each liability incident. The minimum reserve and balance for future claims of \$2.0 million is maintained in accordance with Council policy.

# RETIREES' HEALTH PROGRAM INSURANCE FUND

## Statement of Revenues, Expenditures and Balances

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
<b>Revenues and Sources of Funds:</b>				
Investment Earnings	\$ 559,438	604,165	607,752	556,876
Other Revenue	10,632	0	17,644	0
Interfund Service Charges	481,942	524,823	524,283	125,160
Transfer - General Fund Reserve	<u>2,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>3,052,012</u>	<u>1,128,988</u>	<u>1,149,679</u>	<u>682,036</u>
<b>Expenditures and Uses of Funds:</b>				
Expenditures	<u>484,040</u>	<u>524,822</u>	<u>570,789</u>	<u>715,193</u>
Total	<u>484,040</u>	<u>524,822</u>	<u>570,789</u>	<u>715,193</u>
<b>Revenues and Sources Over (Under)</b>				
Expenditures and Uses	2,567,972	604,166	578,890	(33,157)
Beginning Balance, July 1	8,358,063	10,926,035	10,926,035	11,504,925
Reserve	<u>(10,044,821)</u>	<u>(10,582,970)</u>	<u>(10,593,728)</u>	<u>(10,508,050)</u>
Ending Balance, June 30	<u>\$ 881,214</u>	<u>947,231</u>	<u>911,197</u>	<u>963,718</u>

This fund was established in Fiscal Year 1985-86 as a self-insurance fund to pay the health insurance premiums of retired City employees. An actuarial analysis to determine the fund's future liability has been conducted and the reserve has been supplemented as funds became available.



**EMPLOYEE BENEFITS SELF-INSURANCE FUND**

**Statement of Revenues, Expenditures and Balances**

	Audited Actual <u>2000-01</u>	Adopted Budget <u>2001-02</u>	Unaudited Actual <u>2001-02</u>	Adopted Budget <u>2002-03</u>
Revenues and Sources of Funds:				
Investment Earnings	\$ 16,652	15,114	15,859	14,355
Other Revenues	3,905	0	0	0
Interfund Service Charges	<u>35,699</u>	<u>65,544</u>	<u>65,544</u>	<u>63,090</u>
Total	<u>56,256</u>	<u>80,658</u>	<u>81,403</u>	<u>77,445</u>
Expenditures and Uses of Funds:				
Expenditures	<u>51,299</u>	<u>111,044</u>	<u>56,131</u>	<u>112,090</u>
Total	<u>51,299</u>	<u>111,044</u>	<u>56,131</u>	<u>112,090</u>
Revenues and Sources Over (Under) Expenditures and Uses	4,957	(30,386)	25,272	(34,645)
Beginning Balance, July 1	<u>272,506</u>	<u>277,463</u>	<u>277,463</u>	<u>302,735</u>
Ending Balance, June 30	\$ <u><u>277,463</u></u>	<u><u>247,077</u></u>	<u><u>302,735</u></u>	<u><u>268,090</u></u>

The Employee Benefits Self Insurance Fund accounts for the City's self insured vision and other miscellaneous benefits.

# RESERVES

## Statement of Revenues, Expenditures and Balances

Revenues and Sources of Funds:										
	General Fund Reserve	Contingency Reserve	Emergency Reserve	Revenue Stabilization Reserve	Budget Transition Reserve	Property Management Reserve	Capital Improvement Reserve	Strategic Property Acquisition Reserve	Compensated Absences *	
Revenues	\$ 0	0	0	0	0	0	0	22,344	0	
G. F. Carryover	2,106,010	0	0	0	0	0	0	0	0	
Transfer	0	250,000	0	0	8,042,777	0	0	0	2,000,000	
Total	2,106,010	250,000	0	0	8,042,777	0	0	22,344	2,000,000	
Expenditures and Uses of Funds:										
Expenditures	906,383	0	0	0	0	0	0	0	0	
Debt Service	0	0	0	0	0	0	0	0	0	
Transfers	10,304,174	0	0	0	0	0	2,494,000	0	0	
Total	11,210,557	0	0	0	0	0	2,494,000	0	0	
Revenues and Sources Over (under)										
Expenditures and Uses	(9,104,547)	250,000	0	0	8,042,777	0	(2,494,000)	22,344	2,000,000	
Beginning Balance, July 1	24,480,302	3,492,037	7,250,000	5,695,569	1,500,000	1,600,000	7,745,667	4,552,331	4,253,246	
Reserves	(3,323,657)	0	0	0	0	0	0	0	0	
Ending Balance, June 30	\$ 12,052,098	3,742,037	7,250,000	5,695,569	9,542,777	1,600,000	5,251,667	4,574,675	6,253,246	

\* Appropriations for Compensated Absence Reserve are on an as needed basis up to the amount of the balance.

ADOPTED 2002-03 BUDGET - SCHEDULE OF INTERFUND TRANSFERS

EXPENDITURES	REVENUES						
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Reserve Funds
General Fund	\$		1,018,419			1,039,972	
Special Revenue Funds	3,762,788	533,144	5,895,058	13,418,000		225,720	
Capital Projects Funds				129,741			
Enterprise Funds				4,954,000	330,000	333,366	
Internal Service Funds					74,020	17,333	
Reserve Funds		11,397		2,494,000			10,292,777
<b>TOTAL</b>	<b>\$3,762,788</b>	<b>544,541</b>	<b>6,913,477</b>	<b>20,995,741</b>	<b>404,020</b>	<b>1,616,391</b>	<b>10,292,777</b>
							<b>\$44,529,735</b>